

**Global Employment
Compass**
Ireland

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1. Summary of applicable rights for different categories of workers

	Employees (part-time or full-time)	Independent contractors/ service providers	Volunteers
Employment laws and regulations	Yes	No*	No**
Employees' compensation/ remuneration requirements	See below	See below	See below
Minimum wage requirements	Yes	No*	No**
Mandatory provident fund/retirement benefit fund contributions	Yes	No*	No**
Immigration requirements including the right to work in your country	Yes	Yes***	Yes****
Personal Data (Privacy) laws and regulations	Yes	Yes*	Yes**
Anti-discrimination laws and regulations	Yes	Yes*	No**

- * Assuming genuine service provider arrangement and that the person is not an employee
- [We are assuming that the employment relationship can be correctly categorized as a service provider or contractor arrangement and that the person is not actually an employee. Depending on the employment relationship, different rules and obligations will apply. There are various distinctions between contractors and employees under Irish law]
- ** Assuming genuine volunteering arrangement and that the person is not an employee or under any contractual obligation to carry out work
- *** Non-EEA contractors must apply for a Contract for Services Employment Permit and be involved in a contract with an Irish entity
- **** Volunteers must apply and be accepted on a volunteer visa.



2. Legal requirements/rights/ practices for different categories of workers

a. Employees

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Definition of an employee

While different acts contain different nuances to the definition, an employee in Ireland is generally defined as a person who has entered into or works under (or, where the employment has ceased, entered into or worked under) a contract of employment.

1 Contracts of Employment

What types of employment contracts are available? E.g. fixed term, part time, zero hour contracts, other? Are there any specific employment contracts available for non-profit organizations?

Fixed-term and part-time contracts are available, however zero-hour contracts are banned in most cases. Temporary contracts or 'staff leasing' are alternative types of contracts which achieve flexibility.

Atypical contracts may be used for engagements which differ from a conventional full time work pattern. Examples of workers which may use atypical employment include part-time workers, agency workers, casual workers, contractors, as well as those part taking in job sharing or rehabilitative work.

There are no specific categories of employment contracts for non-profit organizations.

What are the key terms of employment contracts?

Employers must supply employees with a written statement within one month of the start of employment of key terms and conditions, including:

- rate of pay or method of calculating pay and pay intervals;
- job title and description;





- notice periods;
- additional benefits;
- place of work;
- commencement date;
- expected duration of contract;
- hours of work including overtime;
- paid leave (other than sick leave);
- terms and conditions relating to incapacity for work due to sickness or injury;
- terms and conditions relating to pension or pension schemes;
- details of any collective arrangements in place;
- details of the training, if any, provided by the employer;
- in the case of a temporary agency worker, the identity of the end-user;
- the identity of the social security institutions receiving the social insurance contributions paid by the employer; and
- additional information for employees whose work patterns are mostly or entirely unpredictable including details of the reference hours and days within which the employee may be required to work, the number of guaranteed paid hours, remuneration for work performed in addition to those hours, and the minimum notice period before the start of a work assignment;
- details of any registered employment agreements or employment regulation orders which apply to the employee.

Additionally, since 16 December 2022, employees must receive a written statement of the following terms within 5 days of starting new employment (known as a “Day 5 Statement”). The terms are as follows:

- 1)** The full names of the employer and employee;
- 2)** The address of the employer;
- 3)** The expected duration of the contract (where the contract is temporary or fixed-term);
- 4)** The remuneration, including the initial basic amount, any other component elements, if applicable, indicated separately, the frequency and method of payment of the remuneration to which the employee is entitled and the pay reference period for the purposes of the National Minimum Wage Act 2000 (e.g. paid weekly, fortnightly or monthly);
- 5)** Working hours per normal working day and per normal working week;
 - Where certain provisions of the Payment of Wages Act 1991 apply, the employer’s policy on the manner in which tips or gratuities and mandatory charges are treated;
- 6)** The place of work or, where there is no main place of work, a statement specifying that the employee is employed at various places or is free to determine his or her place of work or to work at various places;





- 7) The title, grade, nature, or category of work for which the employee is employed, or a brief specification or description of the work;
- 8) The date of commencement of the employee's contract of employment;
- 9) Any terms or conditions relating to hours of work (including overtime); and
- 10) Where a probationary period applies, its duration and conditions.

Common express terms and provisions in employment contracts include:

- confidentiality;
- restrictive covenants;
- intellectual property rights;
- data protection;
- grounds for summary dismissal; and
- garden leave.

Senior employees are likely to have detailed post termination restrictions and more complex provisions relating to benefits in their contracts.

Is it acceptable to have a probation period for employees? If yes, for how long?

Yes. Since December 2022, the probationary period cannot be longer than six months. In exceptional circumstances where such longer period would be in the interest of the employee, the probation can be extended where such longer period does not exceed 12 months. It is also possible to extend the probationary period beyond 6 months if the employee has been absent from work on certain grounds (e.g. sick leave, maternity leave etc.) during the probationary period. The probationary period can only be extended by an amount of time proportionate to the duration of the leave.

It is permissible to have a different notice period during probation, provided that the notice period is at least the normal statutory minimum (for 13 weeks to two years' service one week's notice is required).

Are fixed term employment contracts permissible? Are there any limitations on fixed term contracts? Are there any requirements to have a fixed term contract?

Fixed-term contracts are permissible. A fixed-term contract must be for a specified purpose or duration. An initial fixed-term contract has no maximum duration. Two or more successive fixed-term contracts may not in aggregate exceed four years.

Aggregate duration of two or more fixed-term contracts cannot exceed four years unless an objective justification exists.

There are particular formalities for a fixed-term contract. In order to exclude the application of the Unfair Dismissal Acts, a fixed-term contract must:

- 1) be agreed in writing;
- 2) specify that the Unfair Dismissal Acts will not apply to the expiry of fixed-term contracts; and
- 3) be signed by the employer and the employee.





Fixed-term employees have the right not to be treated less favourably than permanent employees. Employers must inform fixed-term employees of any permanent vacancies that become available.

Do employment contracts have to be in writing? Are there any signatory requirements for employment contracts? For example, could they be signed in-person or electronically, etc.)?

There is generally no legal requirement for a contract of employment to be in writing. There are no specific requirements in relation to signing an employment contract.

Do employees have to be issued with a written employment contract before they start work?

Please see [above](#).

Can you provide a simple template of the contracts mentioned above?

N/A.

Is there an obligation for an employer to run a criminal record check to the extent that any individual they hire will be working with children or vulnerable people?

Yes. Individuals working with children or vulnerable people must be Garda (police) vetted.

Can employers request references from former employers for new hires?

Yes. However, there is no statutory obligation on an employer to give a reference and most employers instead issue a 'statement of employment' which only gives objective details such as an employee's name, title and duties.

Is an employer required to set up any form of employee representative body? If so, what is the trigger for this?

There is no obligation on an employer to recognize an employee's trade union.

European works councils exist where the employee number thresholds are met (1,000 employees in total and at least 150 employees in two EU member states).

There must be employee representatives (or information and consultation with the employees directly) where there are at least 50 employees and a written request is made by 10% of the employees to establish information and consultation arrangements.

Employee representatives should be:

- informed on developments affecting the economic situation and activities of the business;
- informed and consulted on developments affecting employment in the workplace and decisions likely to lead to substantial changes in work organization or in contractual relations;
- informed and consulted on collective redundancies; and
- informed and consulted on business transfers.

Consultation is with a view to reaching an agreement but there is no co-determination.

Is it common to have collective agreements in your jurisdiction that apply to all employers in a particular region or sector?





Yes, it is common in traditional industries or the public sector to have collective agreements with trade unions.

An employee has a constitutional right to join a trade union. There is no obligation on the employer to recognize the employee's trade union, but recognition may arise by agreement.

2 Conditions of employment

What is the minimum age requirement for employment?

In general, the Protection of Young Persons (Employment) Act 1996 prohibits the employment of children under 16 years of age. However, children aged 14 or 15 may be employed under specific circumstances on light work, as laid out below.

What type of work may a child undertake? For example, are there any specific restrictions?

Children aged 14 and 15 can be employed on light work provided they are only working:

- during the school holidays, provided there is a minimum three-week break from work during the summer,
- part-time during the school term (over 15 years old only, and for a maximum of eight hours in the week),
- as part of an approved work experience or education program where the work is not harmful to their safety, health or development.

Children under 16 years of age are not permitted to start work before 8.00 a.m. They are not allowed to work beyond 8.00 p.m. on any day.

Young persons aged 16 and 17 years are not permitted to start work before 6.00 a.m. They must finish work at 10.00 p.m. on days preceding a school day. They may work up to 11.00 p.m. on days where they have no school the next day: in such instances they must not start work before 7.00 a.m. the next day. Work past 10.00 p.m. is subject to Ministerial approval by regulation.

Wages

What is the minimum wage requirement for employees? Are there any exceptions in minimum wages for young persons or people with disabilities?

From 1 January 2026, there is a national minimum wage of €14.15 per hour. This rate is reduced for those aged 19 years of age to €12.74, for those aged 18 years of age to €11.32 and for those aged under 18 years of age to €9.91.

In addition, some sectors (e.g. catering, construction) have had higher mandatory pay rates under Registered Employment Agreements, Employment Regulation Orders or Labour Court Determinations.

The national minimum wage applies as normal to people with disabilities. In certain instances a private sector employer may apply for the Wage Subsidy Scheme to receive subsidy payments.

Are there any conditions which warrant a pay raise or extra pay? If yes, what are they?

There is no legal right to pay for working extra hours and there is no statutory level of overtime pay.





Generally, public sector employees are entitled to a pay rise each year which changes depending on the Budget.

All employees are entitled to a day of annual leave in lieu or a premium payment for working a Sunday. An employee is entitled to the premium payment for Sunday working payable to a comparable employee in a collective agreement in force in a similar industry or sector. The premium can be in the form of:

- An allowance
- Increased rate of pay
- Paid time off
- A combination of the above.

Full time employees are entitled to ten public holidays per year. If an employee is required to work on a public holiday, they are entitled to either an extra day's pay or an extra day's holiday. If the employee is not required to work, if the public holiday falls on a working day they are entitled to a full day of pay. Otherwise, they are entitled to be paid an amount equal to 20% of their last working week.

Part-time workers must have worked at least 40 hours in total over the 5 weeks preceding the public holiday to receive these entitlements.

When are wages due? For example, is there any obligation to pay wages weekly, or monthly?

There are three types of pay intervals available to employers; weekly, biweekly or monthly. The employer can set out in a contract of employment how often an employee is to be paid.

Are employers obliged to provide employees with paid leave on public holidays?

Ten days' paid public holiday.

Custom and practice dictates that Good Friday is also a holiday, and most employers do not deduct it from employees' normal holidays.

Are employers obliged to provide employees with annual leave?

Minimum holiday entitlement is four working weeks' paid holiday for employees who have worked over 1,365 hours in the leave year and ten days' paid public holidays. It is common practice for employees to have the minimum statutory holiday entitlement only.

Are employees entitled to receive their usual salary during their annual leave?

Pay for the leave must be given in advance and calculated at the employee's normal weekly rate. If the employee's pay changes from week-to-week, their pay is the average of their pay over the 13 weeks before they take leave.

Is there a requirement to pay overtime? How is overtime compensated?

Overtime is considered to be a contractual issue in Irish law and employers must set out whether an employee will be entitled to overtime in their employment contract. There is no statutory entitlement to overtime pay and there is no mandatory rate.





Are there any extraordinary circumstances that could be relied on to temporarily cease paying employees for the hours worked?

No.

Are employees entitled to an end-of-year payment?

Unless it is specified in their contract of employment, no.

Are employees entitled to payments when their employment contract is terminated, such as notice or notice pay, accrued or untaken holiday and/or statutory severance?

The minimum notice due from an employer on termination depends on the employee's length of service. Employees are entitled to be paid their normal rate of pay during their notice period. This is also the case if the employee is being paid in lieu of notice.

Length of service	Notice period
Up to 13 weeks	None
13 weeks up to 2 years	1 week
2 – up to 5 years	2 weeks
5 – up to 10 years	4 weeks
10 – up to 15 years	6 weeks
15 years or more	8 weeks

Employees are entitled to be paid for untaken/accrued holiday on termination.

In the case of a redundancy, employees with two years or more of continuous service are entitled to a statutory redundancy payment which is a lump sum based on their pay and length of service. This payment is:

- Two weeks' pay for every year of service
- One additional week's pay

Working hours

What is considered a full time working week? If the employee is contractually required to work less than this amount are they considered a part time employee?

Generally, employees cannot work more than 48 hours per week (this is the maximum in an average working week, rather than this being the regular full-time week). The average working week is generally calculated over a four-month period. However, the period of calculation for the average working week can be different in some sectors:

- 4 months for most employees;





- 6 months for employees working in security, hospitals, prison or working for a utility providing gas or electricity; or
- 12 months where an agreement is in place between employees and the employer - this must be certified by the Labour Court

Children aged 14 and 15 can work a maximum of 35 hours a week (or up to 40 hours if they are on approved work experience). Young people aged 16 and 17 can work a maximum of 8 hours a day, up to 40 hours a week.

An employee is considered to be a part-time worker if they have fewer normal working hours than a comparable full-time worker.

A comparable full-time worker works for the same employer and either:

- Does the same work as the part-time employee, under the same or similar conditions
- Is interchangeable with the part-time employee in relation to the work done (for example, they can substitute or fill in for one another)
- Does the same work or similar work to the part-time employee, and any differences between their work and working conditions are insignificant
- Does work of equal value, or of lesser value, than the part-time worker

Are there fixed public/statutory holidays each year? Can employees be required to work on public/statutory holidays? Are employees entitled to any other type of leave besides public/statutory holidays?

There are ten fixed public holidays per year. These are as follows:

- New Year's Day (1 January)
- First Monday in February, or 1 February if the date falls on a Friday
- Saint Patrick's Day (17 March)
- Easter Monday
- First Monday in May
- First Monday in June
- First Monday in August
- Last Monday in October
- Christmas Day (25 December)
- Saint Stephen's Day (26 December)

Other leave entitlements include;

- 1)** Maternity leave: 26 weeks' ordinary maternity leave (OML) with State benefit and 16 weeks' additional maternity leave (AML) without State benefit.

Many employers pay salary, although there is no statutory obligation to do so. Maternity leave can be unpaid by the employer.





In circumstances in which an employee's baby is born prematurely, the period of OML is extended by the number of weeks occurring between the date of birth of the baby and the date on which maternity leave is required by law to begin (i.e. two weeks before the expected date of confinement).

It is not possible for fathers to take any part of a maternity leave period instead of the mother.

- 2)** Paternity leave: Two weeks of unpaid leave. Employees may qualify for State Paternity Benefit for the two week leave period if they have sufficient PRSI contributions (social insurance contributions).
- 3)** Parental leave: Up to 26 weeks' unpaid leave per child to be taken as one continuous period or in two separate blocks of not less than 6 weeks.

Must be taken before the child reaches 12 years of age (or 16 if a child with a disability or long-term illness). Must be a gap of at least 10 weeks before periods of parental leave per child.

- 4)** Adoption leave: 24 weeks with State benefit and 16 weeks without State benefit.
- 5)** Carer's leave: From 13 weeks up to 104 weeks to care for a dependant (unpaid but State benefit may be available). Parents on parental leave are not entitled to be paid by their employer during this period. They are also not entitled to State benefit.
- 6)** Parent's leave provides 9 weeks' to be taken in the first two years of the child's life available to parents of children born/adopted on or after 1 November 2019. Parent's benefit is paid at a standard weekly rate of €299 by the State. This is a separate and distinct leave from Parental Leave.
- 7)** Sick Leave: 5 days. See Social security below for further explanation.
- 8)** Force majeure leave: 3 working days in any period of 12 consecutive months, or 5 working days in any period of 36 consecutive months. Force majeure leave can only be taken where, for urgent family reasons, your immediate presence is required owing to the injury or illness of a close family member.
- 9)** Medical Care Leave: 5 days of unpaid leave for the purpose of providing care or support to specified people e.g. spouse, child, parent, grandparent, sibling, cohabitant or housemate.
- 10)** Domestic Violence Leave: 5 days paid leave in any year. Employees who have or are experiencing domestic violence are entitled to take leave for the purposes of seeking medical attention, counselling or other services. This leave commenced on 27 November 2023.

On the basis that such conditions are contained within an employee's contract, an employee can be required to work public holidays. However, in relation to public holidays under Section 21 of the Organisation of Working Time Act 1997, an employee is entitled to whichever of the following that the employer determines:

- a)** a paid day off on that day,
- b)** a paid day off within a month of that day,
- c)** an additional day of annual leave,





d) an additional day's pay

The above only applies to employees who have worked at least 40 hours during the period of 5 weeks ending on the day before the public holiday in question.

Do part time employees receive any particular protection on the basis of their part-time status?

Part-time employees have the right not to be treated less favorably than full-time employees.

If part-time workers are working more than the hours outlined in their contract of employment, they can request to be placed in a specific "band" which more accurately reflects the hours which they have actually worked in the previous 12 months.

The employee will receive payment for the lesser of 25% of their weekly contractual hours or 15 hours calculated at three times the national minimum hourly rate of pay.

Do part-time employees receive the same pro-rated terms to full time employees, e.g. in relation to pay and benefits?

Generally, yes. The Protection of Employees (Part-Time Work) Act 2001 provides that part-time employees must not be treated less favorably than comparable full-time employees unless there are objective grounds.

Social security

What social security contributions are employers obliged to pay? Presumably, pro-rated contributions are required for part time employees?

Social security contributions are referred to as Pay Related Social Insurance ("PRSI") in Ireland.

Employers pay 9.0% Class A employer PRSI on weekly earnings up to €496.

Employers pay 11.25% Class A employer PRSI on weekly earnings over €496.

Full-time and part-time employees are treated the same in relation to PRSI as PRSI contributions are dependent on the weekly earnings of employees

Are employers obliged to provide health insurance to their employees?

No.

Are employees entitled to unemployment insurance/benefits following the end of employment?

If an employee loses their job, they can apply for Jobseeker's Benefit. To be eligible for Jobseeker's Benefit, an employee must be either fully unemployed or unemployed for at least four days of the week. They must be actively seeking work. The employee must also have enough PRSI contributions.

Are employers obliged to provide sick leave? If yes, for how long? How many days have to be paid by employers? Is it possible to have unpaid sick leave?

The Sick Leave Act 2022 (the "Act") commenced on 1 January 2023. As of 1 January 2026, employees are entitled to five days paid sick leave per year under the Act. The sick leave days do not have to be consecutive. Statutory Sick Pay ("SSP") is paid by the employer at a rate of 70% of the employee's salary, subject to a maximum amount of €110 per day. Employees are entitled to





SSP after they have completed 13 weeks continuous service with their employer. They must also provide their employer with a medical certificate signed by a registered medical practitioner stating that they are unfit to work.

Original outlines of the scheme suggested that the Minister would increase the allowance of sick leave to seven days in 2025 and ten days in 2026. No changes were made to the sick leave allowance in 2025 and there has been no indication that any changes will take place in 2026. However, this remains at the Minister's discretion.

The statutory sick leave obligations will not apply to an employer who provides their employees with a sick leave scheme where the terms of the scheme give benefits more favorable to the employee than the statutory scheme. If an employee is off sick for longer than five days, and has enough PRSI contributions, they can apply to the Department of Social protection for Illness Benefit payment.

Employees must have a certificate from a doctor to avail of SSP and Illness Benefit.

Are employers obliged to provide maternity leave for employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid maternity leave?

Please see [above](#).

Is paternity leave available to employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid paternity leave?

Please see [above](#).

Are employers liable for absence due to work-place injuries?

Workplace accidents are covered by the Safety, Health and Welfare at Work Act 2005. The employer faces substantial fines for breaches of this legislation.

Employees can make a claim to the Personal Injuries Assessment Board (PIAB) for their injury. If the employer or the employee rejects the PIAB assessment, PIAB can give the employee permission to bring a claim through the civil courts.

Employees are entitled to Statutory Sick Pay (see [above](#)) for five days while they are out of work with an injury. After this time, employees can apply to the Department of Social Protection to see if they are eligible for further benefits.

Are employees entitled to retirement benefits from the employer? If yes, what benefits?

Yes, voluntary defined benefit and defined contribution arrangements may be offered although many employees do not have any private or occupational pension provision and a majority of self-employed workers have no private provision.

Where employers do not offer employees an occupational pension scheme or limit access to it in some way they must provide excluded employees with access to a Personal Retirement Savings Account (PRSA), but they do not need to make employer contributions to it.

From 1 January 2026, the "My Future Fund" automatic enrolment pension scheme commenced for employees aged 23 to 60 earning over €20,000 who are not already in a qualifying pension scheme. Employee and employer contributions begin at 1.5% each, with an additional State contribution. Contributions will rise gradually to 6% over ten years. People earning less than





€20,000 per year and those aged outside the 23-60 bracket may opt in, provided they are not already in a pension scheme.

They may be defined benefit or defined contribution. In defined benefit arrangements, the sponsoring employer decides the precise benefits. Most defined benefit schemes will provide members with a pension equal to 2/3rds of their pensionable salary after 40 years of service.

Are employers obliged to introduce reporting channels and legal safeguards for whistleblowers?

Yes. The Protected Disclosures (Amendment) Act 2022 outlines employer's obligations in this regard.

3 Safe and supportive work environment

Broadly what measures have to be in place to ensure employers uphold health and safety? (such as fire or earthquake drills)

These measures are laid out broadly in the Safety, Health and Welfare at Work Act 2005 (as amended). More specific rules are laid out in the Safety, Health and Welfare at Work (General Application) Regulations 2007 e.g. rules on ventilation of enclosed workspaces, ensuring emergency exit routes are in place.

Is there a requirement for an employer to issue any form of non-discrimination policies? (such as gender equality policies, equal employment opportunities, diversity, and inclusion policies, etc.)

Employers are not generally required by law to have a non-discrimination policy. However, it is often considered to be best practice to do so. Such policies should cover all staff, including volunteers and independent contractors. The Employment Equality Acts 1998 - 2015 protect employees (with some exceptions) from discrimination. These acts also require employers to "act in a preventative and remedial way." As such, employers should have policies and processes in place to deal with discrimination.

Is there a requirement to provide employees with training designed to combat discrimination and harassment?

Employers are not required by law to provide employees with discrimination and harassment prevention training, however it is best practice to provide such training. Should an employee bring a claim of sexual harassment or discrimination against their employer, it would be beneficial for the employer to have carried out training.

Is there a requirement to have a data protection policy?

Yes. Under the General Data Protection Regulation (GDPR) employees have a right to information about how their data is processed and the employer should lay this out in a data protection notice or policy.

Is it mandatory for employers to have a Child Protection Policy (CPP)? Are employees obliged to provide training on CPP to its employees?

Organizations classed as providers of relevant services under the Children First Act 2015 are required to have Child Safeguarding Statements. This means you must have a Child Safeguarding Statement if:





- the organization is within the categories of organizations classified as relevant services under the Act. (Laid out in Schedule 1 of the Act – essentially, if the organization deals with children in any capacity e.g. medical or childcare, they are a relevant organization for the purposes of the Act).
- the organization is deemed to be a provider of a relevant service. To qualify as a provider of a relevant service under the Act, the service provider must employ at least one other person, whether through contract or voluntary arrangement, to undertake any work or activity on their behalf to provide that service

While the legislation does not provide an obligation for employers to provide such training, Section 11(3)(d) of the Act requires that the Child Safeguarding Statement to specify the procedures that in place *for the provision of information and, where necessary, instruction and training, to members of staff of the provider in relation to the identification of the occurrence of harm*. It is good practice for employers to provide such training to their employees.

4 Tax

Which taxes are mandatory for employers to pay and deduct on behalf of their employees?

Employers making payments to employees must operate PAYE to assess and deduct income tax (as well as Pay-Related Social Insurance (PRSI) and the Universal Social Charge (USC)) from certain payments, benefits and notional payments that they make to employees.

Are all employee taxes deducted from the salary that the employer pays or is there a requirement for employees to pay certain taxes directly?

Usually it is employers who make payments to employees and, therefore, it is employers who are required to operate income tax.

5 Remote work

Are employers required to have a registered legal entity in the jurisdiction in order to employ employees in the jurisdiction?

Yes – in order to employ and pay employees in Ireland, a company must register with the Companies Registration Office and open a business bank account, before registering with the Irish Revenue Online Service in order to carry out payroll services.

Are employers required to provide any form of physical working space for employees working in your country?

Employees may work from the company location and/or from a remote location. It must be ensured that, whatever the work location, employers ensure the health and safety of their employees and those that are affected by their activities so far as reasonably practicable. Every room where persons work should have sufficient floor area, height and unoccupied space for purposes of health, safety and welfare.

Please provide general instructions for employers on what to check if the employer has remote employees, including concerning employee tax liabilities.





The employer tax liabilities will be the same whether employees are working in the physical employer premises or remotely in Ireland, although there may be some tax relief that employees working remotely can claim.

In the event that employees are working remotely from another jurisdiction, an employer will need to assess the tax obligations that will arise in the country in which the employee is working. Whilst each jurisdiction will have different obligations in terms of the payment and deduction of taxes, the following factors are likely to be relevant: where is the employee living and working, does the employee split their time working in different jurisdictions? What nationality is the employee? Where do they have tax residence? Where is the company for which they are working based?

6 What to do when things go wrong

Dispute resolution

Do employees (including volunteers) need to go through any form of dispute resolution before bringing a claim to a court or tribunal?

There is no legal requirement for the employee to engage in an internal grievance process before making a complaint to the Workplace Relations Commission ("WRC"), but it is highly recommended that they do so.

Mediation is an alternative option for dispute resolution, and the WRC encourages parties to engage with it. However, this is not mandatory.

Resignation

What grounds do employees have for resignation?

Employees do not need to give a reason for resigning. Employees who have been in continuous employment for at least 13 weeks are obliged to provide their employer with one week's notice of termination of employment, unless a greater amount of notice is specified in the employee's contract of employment.

Termination

What grounds do employers have for the termination of employment contracts?

Dismissal of an employee with over one year's service will be considered an unfair dismissal unless it results wholly or mainly from one or more of the following:

- lack of capability, competence or qualifications to perform the work for which the employee was employed;
- gross misconduct by the employee (e.g. assault or theft);
- redundancy of the employee;
- where continuing to work would contravene a statutory enactment; and
- other substantial grounds

Dismissals during an employee's probationary period must be carried out in accordance with the requirements of natural justice. In other words, an employer must follow fair procedures, as outlined [below](#). They must also abide by the terms of the employee's contract, adhering to agreed notice periods and strictly following disciplinary procedures (if required).





Termination can also occur where both parties consent to the same.

How do employers have to document the termination of an employment contract?

The employer must act reasonably and afford employees fair procedures. Employees have the right to:

- an impartial hearing;
- representation at any disciplinary hearing (generally by a colleague or trade union representative);
- know the case against them; and
- reply

The employer must act reasonably in terminating the employee's employment. In order for a dismissal to be fair, it must be on one of five specified grounds listed [above](#). The ground on which an employee is dismissed will determine the action which an employer will need to take in order for the termination to be reasonable. Although not legally required, it is advisable to document the process taken.

Typically, an employer must investigate the facts, meet the employee to discuss the situation and allow them to put forward their views, warn the employee before deciding to terminate and, in certain situations, consider alternative employment and other adjustments. Further detail on the procedure which should be followed in Ireland when terminating on each of the five grounds is set out below.

- **Conduct:** The employer must believe, on reasonable grounds, that the employee is guilty of misconduct, having carried out an investigation and convened a disciplinary hearing with the employee. A code of practice issued by the WRC exists to guide employers on carrying out Grievance and Disciplinary Procedures. While the Code of Practice is non-binding, non-compliance with the code can be used in evidence against the employer in WRC adjudications, Labour Court hearings or other court proceedings by the WRC.
- **Capability terminations involving poor performance:** The employer is normally expected to tell the employee what is expected from them, offer training or supervision, identify shortcomings, provide a chance to improve and warn the employee of the consequences of failing to improve. Employers should ensure that they have in place a suitable performance improvement policy under which performance issues can be addressed. This policy should be consistent with the employer's disciplinary policy. In implementing a performance improvement plan, an organization is expected to act reasonably and fairly and with due regard to the dignity of the employee. The primary purpose of a performance improvement plan should be to improve performance. The imposition of disciplinary sanctions and termination of employment can only be secondary objectives.
- **Redundancies:** An employer is expected to warn and consult employees (or their representatives), adopt fair selection procedures and consider alternative employment within the group for those affected.
- **Statutory restriction:** Typically, before deciding to terminate, the employer must consider the extent of any restriction, its duration and alternatives to termination.





- Other substantial grounds: Acting reasonably depends on the circumstances and typically involves investigating the facts, consulting the employee and exploring alternatives to termination.

What is the responsibility of employers for damages incurred by an employee's actions within his/her work?

Employers are liable only for actions of the employee that fall within the scope of their employment. Where an employee acts unreasonably or in significant excess of their authority, the employer will not be liable.





b. Independent contractors/consultants*

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Definition of an independent contractor/consultant

Ireland does not have specific standalone legislation governing independent contractors. In general, an independent contractor supplies labour under a contract for services, as opposed to an employment contract (a contract of service). As such, they are considered self-employed and are not afforded the same statutory employment protections as employees. Independent contractors must register as self-employed with Irish Revenue and pay tax under the self-assessment system, rather than through the PAYE system which applies to employees.

However, a worker's employment status is not a matter of choice, nor is it determined by the label attached to the arrangement by the parties. Following the landmark Supreme Court decision in *Revenue Commissioners v Karshan (Midlands) Ltd t/a Domino's Pizza [2023] IESC 24*, the classification of an individual as an employee or independent contractor must be assessed by reference to the substance of the actual working relationship, not merely the terms of the written contract. The Supreme Court held that contractual labels stating a worker is "self-employed" or an "independent contractor" cannot by themselves be relied upon to determine status. The courts, the Workplace Relations Commission ("WRC"), Revenue and the Department of Social Protection will look beyond such labels and examine how the relationship operates in practice.

Certain characteristics that were historically regarded as strong indicators of contractor status—such as the absence of an obligation to accept future work, or a contractual right to delegate or substitute—are no longer treated as determinative in isolation. The Supreme Court in *Karshan* expressly rejected an over-reliance on "mutuality of obligation" (i.e. ongoing mutual commitments to provide and perform work) as a prerequisite for a finding of employment. A worker may be found to be an employee during the periods in which work is actually performed, even where there is no guarantee of future work.

The Karshan Five-Question Framework

The Supreme Court in *Karshan* established a five-question sequential test that must be applied in all cases where the employment status of a worker is in question. This framework applies to all forms of engagement, whether continuous, once-off, or gig-based. Revenue expects taxpayers to be able to provide an analysis of the application of this framework when required to demonstrate why a worker has not been treated as an employee for payroll withholding tax purposes.

The five questions are as follows:





- Question 1: Does the contract involve the exchange of wage or other remuneration for work? If no payment is made, there is ordinarily no employment. If payment exists, the analysis continues.
- Question 2: Is the worker agreeing to provide his or her own services, rather than the services of a third party? A genuine independent contractor typically has the freedom to subcontract work or provide a substitute without restriction. Where the obligation is to provide personal service, with very limited or no option to delegate, this is indicative of employment. However, a conditional or restricted right of substitution (for example, only where the worker is unavailable at short notice) does not of itself prevent a finding of employment; the Supreme Court in *Karshan* found the Domino's delivery drivers to be employees notwithstanding such a clause.
- Question 3: Does the employer exercise sufficient control over the worker to render the arrangement capable of being an employment relationship? Control encompasses scheduling, work methods, performance standards, reporting lines, training requirements, brand representation, and the provision of uniforms or equipment. In *Karshan*, the Court noted that the requirement to wear branded clothing, follow delivery protocols, perform ancillary tasks (such as making pizza boxes), and provide notice of availability all pointed to a significant degree of control by the putative employer.

If the answer to any of questions 1, 2 or 3 is "no," the worker is unlikely to be an employee. If all three are answered in the affirmative, the analysis must proceed to questions 4 and 5.

- Question 4: Are the terms of the contract, viewed in light of the actual working arrangements, consistent with a contract of employment or with some other form of contract? This is the heart of the test. The decision-maker must examine whether the arrangements point to the worker working for themselves (i.e. operating a business on their own account) or for the putative employer. Relevant factors include whether the worker bears financial risk or has an opportunity for profit from personal efficiency; whether the worker can and does work for other clients; who supplies equipment, tools or uniforms; whether the worker can meaningfully manage or control how the work is carried out; and the degree of integration into the engaging organisation's business. The analysis must reflect the "factual matrix" of the working relationship, not merely the written terms of the contract.
- Question 5: Is there anything in the relevant legislative regime that requires the court to adjust or supplement the foregoing conclusions? Certain statutory contexts (for example, specific taxation or social welfare legislation) may modify the analysis.

It is essential that organisations engaging consultants apply this five-question framework at the outset of every engagement, and review existing arrangements against it on an ongoing basis.

The Code of Practice and Revenue Guidelines

Following the *Karshan* decision, two key guidance documents have been published:

Revenue Tax and Duty Manual (May 2024). Revenue issued Revenue Guidelines for Determining Employment Status for Taxation Purposes, which explain each element of the five-question test, provide case studies across various sectors, and confirm that the burden falls on the engaging entity to classify workers correctly.

Code of Practice on Determining Employment Status (October 2024). An interdepartmental group comprising the Department of Social Protection, Revenue and the WRC published an





updated Code of Practice. The Code incorporates the Karshan framework and provides detailed, non-exhaustive lists of characteristics typical of employees and of self-employed contractors, together with important caveats. For example, the Code notes that specialist expertise does not automatically confer contractor status; that working for multiple businesses does not preclude employee status; that being paid by commission or piecework does not prevent a finding of employment; and that the fact an individual has registered for income tax or VAT under self-assessment does not automatically mean they are self-employed.

The WRC, Revenue and the Department of Social Protection now apply the same five-question framework, and the Code can be taken into account by Adjudication Officers when determining whether an applicant has employee status and is eligible to bring employment law claims.

Consequences of misclassification. Organisations must be aware that the misclassification of an employee as a self-employed contractor can give rise to serious consequences, including repayment of uncollected PAYE, USC and employer PRSI together with interest and penalties; criminal liability for knowingly recording and reporting an employee to Revenue and the Department of Social Protection as self-employed (known as "false" or "bogus" self-employment); and exposure to employment law claims by reclassified workers, including claims for unfair dismissal, notice pay, holiday pay and other statutory entitlements.

Revenue has previously offered a disclosure opportunity for employers to correct payroll tax issues arising from bona fide classification errors without the imposition of interest and penalty. Organisations should monitor Revenue communications for any current or future corrective mechanisms and take timely action where classification errors are identified.

**The term "consultant" is used throughout this section to refer also to independent contractors, or any other term describing a natural person who provides goods or services under a written contract or verbal agreement but does not meet the definition of an employee.*

1 Contracts

What types of independent contractor/consultant agreements are available? Are there any specific agreements available to NGOs?

There is no requirement for any particular type of agreement to be signed in the case of an independent contractor engagement. Generally in Ireland, contractors are engaged by way of a contract for services. There are no specific required agreements for NGOs engaging independent contractors. This is an area currently the focus of WRC, Department of Social Protection and Revenue inspections to ensure that contractors are in business on their own account, as opposed to being misclassified as employees.

Whilst there is no specific requirement for a particular type of agreement, it is prudent to put in place agreements that are structured on a business-to-business basis. In practice, this often means engaging the independent contractor via a limited company. However, it must be emphasised that structural formalities of this nature will not, by themselves, protect against reclassification. Following Karshan, the courts and regulators will assess the substance of the actual working relationship. Accordingly, organisations should ensure that the operational reality of the engagement is consistent with genuine self-employment, having regard to the five-question framework set out above.

In particular, organisations should assess whether the engagement involves any of the following indicators that were held to be significant in the Karshan decision: control over scheduling and





availability; requirements to wear branded clothing or promote the engaging organisation's brand; provision of equipment, tools or uniforms by the engaging organisation; performance of ancillary tasks beyond the scope of the stated consultancy; restrictions on working for competitors; and limited or no genuine ability to provide a substitute.

What are the main elements of consultant agreements?

Consultancy agreements will typically include provisions around the terms of the engagement, duties and obligations, fees, expenses, confidential information, data protection, intellectual property, insurance and liability, termination, status, notices, third party rights, and governing law and jurisdiction. In light of Karshan, it is also advisable to include a clear confirmation of the contractor's self-employed status and an acknowledgement that the contractor is responsible for his or her own tax affairs, whilst recognising that such clauses are not determinative and that the actual working arrangements must be consistent with self-employment.

Organisations should also consider including provisions that reflect the practical hallmarks of genuine self-employment, such as the contractor's right to engage substitutes without restriction, the contractor's ability to provide services to other clients, the contractor's responsibility for providing their own equipment and insurance, and the absence of detailed day-to-day control over how the work is performed.

Is it possible to have probation periods for independent contractors/consultants? If yes, for how long?

No. Independent contractors are not employees and as such their contracts for services will not contain such provisions as probation periods. The inclusion of a probation period in a purported consultancy agreement could, in the context of the Karshan framework, be indicative of an employment relationship and increase the risk of reclassification.

Is it possible to have a fixed term consultation/independent contractor agreement? Are there any restrictions around fixed term consultant/independent contractor agreements?

Yes. There are no statutory restrictions, however often the contract will be fixed for the term of the project for which the independent contractor is engaged.

Do independent contractor/consultant agreements have to be in writing? Are there any signatory requirements? For example, could they be signed in-person or electronically, etc.)?

No, but it is highly recommended that contracts for services be put in writing. Electronic signatures are permitted in Ireland.

Do all types of independent contractors/consultants have to be under contract in order to be able to work?

Yes.

Can you provide a simple template of the agreements mentioned above?

N/A.

Is there an obligation to run a criminal record check to the extent that any independent contractor will be working with children or vulnerable people?





If the independent contractor will be working with children or vulnerable people they must go through Garda vetting. This is a process conducted by An Garda Síochána (the Irish Police Force) in order to check whether an individual has a criminal record or whether there is a specified reason why they may pose a threat to vulnerable people (including children).

2 Conditions of work for consultants

Are there any minimum age requirements for an individual to work under a consultant/independent contractor agreement?

There is no legislation relating to this point under Irish law. However, in order to enter into a valid contract, a consultant must have capacity to contract. The general rule in relation to infants is that an infant would not generally have legal capacity to contract and the contract would therefore be voidable.

Does a consultant/independent contractor need to obtain a license or any other permission in order to work?

If the independent contractor is not an EEA national, they must obtain a Contract for Services Employment Permit to legally work in the country. Even if the non-EEA national contractor works remotely from another jurisdiction, they would still require a Contract for Services Employment Permit to work in Ireland.

Payment

Are there any minimum pay requirements for consultants/independent contractors?

No.

Are there any exceptions in minimum wages for young persons or people with disabilities?

Not in respect of independent contractors.

Is there any requirement to provide statutory/paid leave to consultants for statutory holidays?

No, any sort of payment in this regard runs the risk of a misclassification claim.

Is there any requirement to pay annual leave to consultant/independent contractors? If so, how is this compensated, if at all?

No

Is there an obligation to provide consultant/independent contractors with overtime? How is this compensated if required?

There is no such obligation.

Are consultants entitled to an end-of-year payment?

No.

Are consultants entitled to a final payment when the contract is terminated?

No.





Working hours

Are consultants entitled to any type of leave, whether paid or unpaid?

No.

Social security

Does the end user engager need to make any social security contributions on behalf of a consultant/independent contractor? Are independent contractors entitled to health insurance from the end user engager?

No.

Are independent contractors/consultants entitled to unemployment insurance/benefits after termination of their independent contractor/consultancy agreement from the end user engager?

No.

Are independent contractors/consultants entitled to sick leave from the end user engager? If yes, for how long? How many days have to be paid?

No.

Are independent contractors/consultants entitled to maternity leave from the end user engager? If yes, for how long? How many days/months have to be paid?

No.

Are independent contractors/consultants entitled to paternity leave from the end user engager? If yes, for how long? How many days/months should be paid?

No.

Are employers obliged to cover work-place injuries for independent contractors/consultants?

Yes. An employer may only be liable for the negligence of an independent contractor where it has control over the contractor. Consideration will be given in relation to whether an employer had a right to control the manner in which an independent contractor performed their duties.

Are independent contractors/consultants entitled to retirement benefits from the end user? If yes, what benefits?

No.

3 Safe and supportive work environment

Are there any differences in terms of the regime that applies to employees?

No.

4 Remote work

Are end user engagers required to have a registered legal entity in the jurisdiction in order to hire independent contractors/consultants there?





No, but it is prudent to have independent contractors engaged through a third party limited company.

5 What to do when things go wrong

Resignation

Do consultants/independent contractors need a reason to terminate the contract or can they terminate it for any reason in accordance with the terms of the contract?

There are no legally specified grounds for termination by the contractor, but they can terminate the contract for services in accordance with the terms specified in the contract.

Termination of agreement

What grounds do end user engagers have for the termination of consultant agreements?

There are no legally specified grounds for termination by the contractor, but they can terminate the contract for services in accordance with the terms specified in the contract.

What is the responsibility of the end user engagers for damages incurred by a consultant's actions within his/her work?

An employer may only be liable for the negligence of an independent contractor where it has control over the contractor. There should be indemnity clauses included in the contract.





c. Volunteers

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Definition of a volunteer

A volunteer is a person who does voluntary work that is authorized by a volunteer organization and does so without expectation of payment (other than reasonable reimbursement for expenses) or other reward. (Per Section 4 Civil Law (Miscellaneous Provisions) Act 2011).

1 Contracts

Are organizations required to sign any form of agreement with volunteers?

No.

A volunteer's relationship with the recipient of their services usually lacks the requisite element of control and mutual obligation which would point to an employment contract.

2 Conditions of employment

Is there a minimum age requirement for volunteers?

There is no minimum age requirement set out in law, however, some organizations' insurance policies will not cover volunteers under the age of sixteen.

What type of volunteering work may a child undertake? Are there any restrictions around this?

There is no specific legislation about young people volunteering for a not-for-profit organization. Following the rules for employing young people as if they applied to volunteers can help ensure employers are not expecting them to work excessive hours or carry out inappropriate tasks.

Payments and reimbursement

Are organizations allowed to pay stipends to volunteers?

Please see answer to next question below.

Are organizations allowed to reimburse volunteers? If yes, for what expenses (such as transportation, food, etc.).

Organizations may pay expenses for travel and subsistence to individuals who work for the organization on a voluntary and unpaid basis. If a person receives a wage, bonus, or honorarium





from work for a charity or sports body, they cannot also receive travel and subsistence expenses tax-free.

Working hours

Are there any obligations around how many hours volunteers can work?

Generally, no. However, if an individual wishes to volunteer while they are in receipt of a social welfare payment, this may cause issues in respect of social welfare entitlement.

If an individual receives Disability Allowance, Illness Benefit or Invalidity Pension, they must obtain permission from the section of the Department of Social Protection ("DSP") that pays their social welfare payment to work as a volunteer. In the case of Invalidity Pension, an individual may only carry out ten hours of voluntary work per week.

If an individual is in receipt of Carer's Allowance or Carer's benefit, they may only carry out voluntary work for 18.5 hours per week and must obtain permission from the section of the DSP which pays their allowance, before they volunteer.

If an individual is in receipt of Jobseeker's Allowance or Jobseeker's Benefit, they must fill out form VW1 at their local Intreo office to obtain permission from an officer of the DSP.

Are volunteers entitled to any type of leave?

No.

Social security

Are organizations obliged to pay any social security contributions on behalf of their volunteers?

No.

Are organizations obliged to provide health insurance to volunteers?

No.

Are organizations liable for absences of volunteers due to work-place injuries?

The organization has a duty of care to ensure the volunteer's safety, health and welfare at work as far as is reasonably practicable and to comply with the Safety, Health and Welfare at Work Act 2005. The organization may be liable if a volunteer is injured where the employer's duty of care was not met.

3 Safe and supportive work environment

Are there any differences in terms of the regime that applies to employees?

Volunteers do not have equivalent rights to employees. However, an organization using volunteers should make sure they have relevant health and safety policies and procedures, and data protection policies in place.

4 Tax

Are organizations obliged to pay taxes if they pay their volunteers stipends? If yes, what types of taxes are mandatory to pay?





Expenses claimed by volunteers for travel and subsistence are tax-free provided that:

- the organization's functions and aims are both altruistic and non-commercial;
- the expenses are needed only to allow the unpaid person to carry out their work; and
- the expenses paid are only to reimburse the person for expenses they actually incur

The payments must not be higher than Civil Service rates for repayment of travel and subsistence expenses. If a person receives a wage, bonus or honorarium from work for a charity or sports body, they cannot also receive travel and subsistence expenses tax-free.

A wage, bonus or honorarium received from work for a charity or sports body is taxed as standard.

5 What to do when things go wrong

What grounds do organizations have for the termination of volunteer agreements/arrangements?

As there are no legal rights protecting volunteers in the Republic of Ireland, organizations do not need specific grounds for dismissing volunteers.

What is the responsibility of organizations for damages incurred by a volunteer's actions within his/her work?

Organizations can be held vicariously liable for the actions of their volunteers.

The volunteer must be acting within the course of their duties to the organization for the organization to be found vicariously liable. Further, there must be a substantial connection between the creation of the risk by the organization and the tort committed by the volunteer.





d. Non-citizen employees and consultants, including refugees and others forcibly displaced

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1 Status and the right to work

Are employers obliged to secure legal status for their employees or consultants if they are non-citizens? (such as refugee status, humanitarian visas, visas for trafficking survivors, other recognized protection statuses, etc.)

No.

Are employers obliged to secure work permits for their employees or consultants?

Citizens from outside the European Economic Area, Switzerland and the UK ("**Non-EEA citizens**") are responsible for acquiring their employment permits, however, some employers may pay the fees associated with the permit application. It is an offense under the Employment Permits Acts 2003 and 2006 (for both an employer and an employee) to have a non-EEA National in employment without an appropriate employment permit.

Is it always necessary to obtain a work permit?

Non-EEA citizens cannot work in Ireland legally without an employment permit.

Can asylum-seekers and other persons forcibly displaced access the right to work if they do not have refugee status or other recognized protection statuses?

Asylum seekers can apply for Labour Market Access permission to work if, after five months, they have not received a decision on their application for refugee status. They will become eligible to receive that permission if no decision has been issued by six months after the application was made. Otherwise, asylum seekers must request permission to work and cannot work until this permission is granted.

2 Contracts

Are employment contracts or consultant agreements for non-citizens different to those for citizens?

No.





3 Conditions of employment

Does national law regulate the quotas for the number of non-citizens within one organization?

No.

Are employers obliged to report about employed non-citizens?

No.

Are there any other differences in conditions of employment for non-citizens and citizens?

No.

Are there any specific employment terms that apply to citizens but not apply to non-citizens?

Non-EEA citizens are only permitted to take up the employment for which they have been approved. Part-time work in addition to the main employment will not be permitted without the necessary approval to work for the second employer. If the individual wishes to leave the employment for which they have been approved, they must apply for another employment permit, or leave the country.

4 Safe and supportive work environment

Are there any differences in a safe and supportive work environment approach for non-citizens? If yes, please elaborate here.

No.

Does the employer have additional obligations for non-citizens?

No.

5 What to do when things go wrong?

Is the process of termination of an employment contract for non-citizens different than for citizens? If yes, please explain here.

EEA citizens have permission to move freely between jobs in Ireland. The termination of employment of an EEA citizen is not different to that of Irish citizens.

However, non-EEA citizens must apply for an employment permit to work in Ireland. If a non-EEA citizen is granted permission to enter Ireland for employment, they are only permitted to take up the employment for which they have been approved. If this employment is then terminated, the non-EEA citizen must either apply for another employment permit or leave the country. The Employment Permits Act 2024 now allows certain employment permit holders to change their permit employer to another after a period of nine months has passed since the permit holder commenced their first employment permit in the State.

Is the process of resignation for non-citizens different than for citizens? If yes, please explain here.





The process of resignation is not different for non-EEA citizens; however, they must have another employment permit approved so they can enter alternative employment or leave the country.

Are non-citizens entitled to the equal protection of employment laws in the event of employment-related disputes?

Yes. Any employee working in Ireland is protected by Irish employment laws.





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